

Process for Financial and Programmatic Monitoring Visits Related to Math Science Partnership Grants

Background

The Math and Science Partnership (MSP) program is a formula grant to states based on student population and poverty rates intended to increase the academic achievement of students in mathematics and science by enhancing the content knowledge and teaching skills of classroom teachers. Partnerships between high-need school districts and the science, technology, engineering, and mathematics (STEM) faculty in institutions of higher education are at the core of these improvement efforts. Other partners may include state education agencies, public charter schools or other public schools, businesses, and nonprofit or for-profit organizations concerned with mathematics and science education.

MSP grants fall under the Education Department General Administrative Regulations (EDGAR).

Regulations require monitoring of subgrantees. As per the South Carolina Department of Education (SCDE), Single Audit Unit:

- “According to OMB Circular A-133, a pass-through entity shall. . .monitor the activities of subrecipients (subgrantees) as necessary to ensure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved.
- OMB Circulars A-102 and A-110 require that non-Federal entities received Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.
- Section 80.40 of EDGAR requires grantees to monitor their subgrantees to ensure compliance with applicable federal requirements and that performance goals are achieved.”

Purpose and Objectives of Monitoring Visits

Since the South Carolina Department of Education (SCDE) receives funding for the MSP grants from the United States Department of Education, SCDE has the responsibility to ensure that the funds entrusted to them are well managed and used effectively, economically, and in the best interest of the intent of the MSP program. This responsibility is shared with the subgrantees of MSP awards.

SCDE conducts periodic monitoring visits to subgrantees to ensure that appropriate and sound financial practices are in place and that all state and federal guidelines are followed. In addition periodic visits are made during subgrantee program offerings to ensure quality and compliance with plans as submitted in subgrantee’s grant applications. Such visits also help to maintain communication between SCDE and subgrantees and provides an opportunity for feedback on related policies and procedures.

Monitoring visits cover both financial and programmatic aspects of awards.

The objectives related to financial monitoring include

- Review the effectiveness of the subgrantee's policies, controls and systems in place to ensure that SCDE and USDE policies and regulations are followed;
- Review the expenditures of the program to ensure that expenditures were made in accordance with SCDE and USDE policies, regulations and guidelines;
- Assess if subgrantees have the human and capital resources necessary to properly and effectively manage the grant award; and
- Share and disseminate information on guidelines and expectations for financial accountability and integrity.

The objectives related to programmatic monitoring include

- Assess if initiatives/programs/professional development/courses as stated in the grant application and "Timeline of Activities and Expenditures" are being conducted as stated.
- Assess if participation in initiatives/programs/professional development/courses as stated in the grant application is at numbers indicated.
- Assess if initiatives/programs/professional development/courses as stated in the grant application are related to current state standards and research based.
- Assess if lead facilitator/presenter/instructor of initiatives/programs/professional development/courses has necessary pedagogical content knowledge.

Financial Monitoring Visit Process

The review of accounts is limited to MSP grant accounts and normally covers the last complete fiscal year, unless discrepancies warrant deeper review. The monitoring visit includes the following steps/actions

Prior to the monitoring visit

1. A number of transactions from various categories of expenses are selected for review based on volume, dollar value and area of risk. Then, a listing of these individual transactions is sent to the subgrantee for retrieval of the original supporting documentation.

During the monitoring visit

2. SCDE conducts an information session to gather details, comments and concerns from project directors and finance officials. Such information sessions are based on and guided by the "MSP Monitoring Visit Guide".
3. SCDE examines original supporting documentation for selected transactions and may ask finance and other officers of the subgrantee for further details. If the documentation available seems insufficient the SCDE may ask that additional personnel and records of subgrantee related to the MSP award be brought in to provide additional information. In cases where the documentation held by the subgrantee's finance office does not provide

sufficient information to assess the eligibility and appropriateness of the expenses, the SCDE communicates these findings directly to the project director and finance officials. When ineligible expenses are charged to the grant account, the grant account must be reimbursed. The SCDE then requests confirmation from the subgrantee that the reimbursement was made to the proper grant account.

4. At the end of the visit, a debriefing session is held with the subgrantee project director and finance officials to review findings and provide an opportunity for both to give feedback and ask any remaining questions.

After the monitoring visit

5. Following the monitoring visit a draft “MSP Monitoring Visit Summary” report will be prepared. Once approved internally within the SCDE, the draft summary report will be sent to the subgrantee project director and finance officials for comments.
6. The subgrantee project director and finance officials are given an opportunity to provide comments in the draft summary report. Depending on the nature of the comments, the SCDE engages in further discussion with the subgrantee project director and finance officials and, if deemed appropriate, revises the draft summary report in the context of those discussions.
7. The final monitoring visit summary report is sent to the subgrantee project director and finance officials and the SCDE Single Audit Unit. This completes that monitoring, unless a follow-up visit is required.

Programmatic Monitoring Visit Process

Prior to the monitoring visit

1. Review Timeline of Activities and Expenditures and contact subgrantee for logistical details related to activity to be monitored.
2. Review grant application to determine anticipated number of participants.

During the monitoring visit

3. Observe to determine if initiatives/programs/professional development/courses are being provided as stated in the grant application.
4. Review class roster to determine number of participants.
5. Review instructional materials to determine if current state standards are being addressed and if material is research based.
6. Observe lead facilitator/presenter/instructor to determine interaction with adult learners, method for asking and addressing questions and related pedagogical content knowledge.

After the monitoring visit

7. Following the monitoring visit a draft “MSP Programmatic Monitoring Visit Summary” report will be prepared. Once approved internally within the SCDE, the draft summary report will be sent to the subgrantee project director.

8. The subgrantee project director is given the opportunity to provide comments on the draft summary report. Depending on the nature of the comments, the SCDE engages in further discussion with the subgrantee project director and, if deemed appropriate, revises the draft summary report in the context of those discussions.
9. The final monitoring visit summary report is sent to the subgrantee project director and the SCDE Single Audit Unit. This completes that monitoring visit, unless a follow-up visit is required.